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Now with a 3% sales tax which is a majority of the state, that would amount to \$65.45 so those people would come out in the neighborhood of \$26.50 to the good. On 4% which the three towns other than Omaha, would be \$87.24 so they would come out ahead with the \$92.00. Omaha, with the extra half, 4½%, would be a little higher, \$98.14 which would be \$6.14 over but that is one city in the state, the balance of the state would come out ahead. Primarily I have not supported taking off the food tax for the reason that a great, quite a number of millions of dollars come in to the state through tourists, people coming into the state from the other states and I think they should pay their fair share. I see no reason why they should not pay. We haven't taxed them on a motel tax so they could help advertise and help promote our state like most of the states do in the United States. We are very good to them and we want to be. We want them to come to Nebraska but let's let them pay for some of the services and here is one of the ways that they can do it. We need this revenue in the state believe me and so for that reason I will oppose this. I will support an increase in the food tax credit like I think most people will in the Legislature and I think that is the way it should be done.

PRESIDENT: The Chair recognizes Senator Koch.

SENATOR KOCH: Mr. Speaker and members of the body, this is my fifth term in this body, fifth session, and each year this body stands before the state and virtually en masse says, the food tax is not a very fair tax but it is a source of revenue to the State of Nebraska and to the several cities who have the sales tax and so we have to continue to carry on the very unfair tax in the name of revenue for the state, for the City of Omaha, Lincoln, Bellevue and several others. I don't find much logic in this kind of statement or this philosophy. This state, I believe, must make up its mind. Do we want to continue to carry on a tax which has all the inequities that you can imagine? First of all, it is an immoral tax. We have in this State of Nebraska the elderly, those on fixed incomes, the underprivileged and they are the ones who suffer most and whether you know it or not, this state is growing older each day in terms of its average age and whether you believe it or not, this state has more elderly today who are on fixed incomes than you want to imagine also. But as long as we have the state picking up several millions of dollars from this tax, as long as we have the cities making several millions of dollars from this tax, this